

CERTIFICATE OF FUEL TAX EXEMPTION for year 2010
EXEMPT SALES OF GASOLINE AND UNDYED DIESEL FUEL

Sections 78.01(2) and (2m), Wis. Stats.

Wisconsin Department of Revenue
 Mail Stop 5-107
 PO Box 8900
 Madison WI 53708-8900
 (808) 266-7363 or 266-6701
 E-mail: excise@revenue.wi.gov

Please fill in this form completely. Incomplete forms will not be honored by New Horizons. Thank you!

EFFECTIVE DATE: THIS EXEMPTION CERTIFICATE IS VALID FOR ONE YEAR FROM THE DATE IT IS SIGNED BY THE CUSTOMER AND SUPPLIER UNLESS CANCELED BY THE CUSTOMER, SUPPLIER, OR THE DEPARTMENT.

Effective Date: _____ (enter date signed by customer and supplier)
 Expiration Date: 12/31/2010 ~~(one year from effective date date to execute and that exemption certificate)~~

Wisconsin law allows a tax credit or refund to persons who sell tax-paid gasoline and/or undyed diesel fuel for exempt use. Fuel suppliers who are licensed with the department may claim a deduction for exempt sales on their monthly motor vehicle fuel tax reports required to be filed with the department. Nonlicensed suppliers must file a refund claim (MF-012) with the department to receive a refund of the motor vehicle fuel tax they pay when purchasing the fuel for resale.

In order for a licensed supplier or a nonlicensed supplier to make exempt sales to customers, suppliers must obtain an exemption certificate from customers attesting to the exempt use of the fuel purchased. If a customer makes exempt purchases from more than one supplier, the customer must execute an exemption certificate with each supplier. Suppliers and customers must retain copies of executed exemption certificates in their records. **DO NOT SEND** copies of exemption certificates to the department.

Gasoline may be sold tax-exempt for off-road use (for example: farming, construction, logging). However, undyed diesel fuel must be sold tax-included. Purchasers of this fuel may file a claim with the department for a refund of the fuel tax relating to their off-road use. Forms are available at www.revenue.wi.gov/forms/excise/index-f.html.

Name of Customer (print or type)	Federal Employer ID No. (FEIN) AND Social Security No. (if you are a sole proprietor)		
Business Address (street, or rural route and box number)	City	State	Zip Code
Signature of Customer	Title	Business Telephone	Date Signed

Customers must indicate below how the exempt fuel will be used. Customers must be prepared to substantiate usage if requested by the department.

CHECK ALL BOXES THAT APPLY

Gasoline purchased for off-road use in mobile machinery and equipment and delivered directly into the customer's storage tank in an amount not less than 100 gallons. Describe use: If used in farming, check this box Farming

Caution: Gasoline cannot be sold tax-exempt if it will be placed into the tank of a licensed motor vehicle (except an urban mass transportation vehicle), snowmobile, recreational motorboat, or an all-terrain vehicle unless registered for private use.

Gasoline bought for use in aircraft by a general aviation fuel dealer or user licensed with the Wisconsin Department of Revenue. Gasoline purchased by an aviation fuel dealer or user must be delivered directly into the dealer or user's storage tank in an amount not less than 100 gallons.

Gasoline and/or undyed diesel fuel purchased and used by the U. S. Government or one of its agencies. Indicate the name of the agency: _____

The U. S. Government is also exempt from the petroleum inspection fee (3¢ per gallon through 3/31/06 and 2¢ per gallon for periods after 4/1/06.) *The State of Wisconsin, local municipalities in Wisconsin, and school districts are not the U. S. Government and should not check this box.*

- Gasoline and/or undyed diesel fuel purchased and used by common motor carriers for the urban mass transportation of passengers.
- Undyed diesel fuel purchased for use as heating oil.
- Gasoline and/or undyed diesel fuel exported by a person licensed to export with the Wisconsin Department of Revenue.
- Other - Describe use: _____
 (For example: Undyed diesel fuel sold for use in trains; fuel sold on a tribal reservation to Native Americans.)

Name of Supplier (please print)	Address of Supplier		
<u>New Horizons Supply Cooperative</u>	<u>770 Lincoln Ave</u>	<u>Fennimore WI</u>	<u>53809</u>
Signature of Supplier	Date Signed		

PENALTIES: Any person who provides false or fictitious information on the exemption certificate or uses the fuel purchased tax-exempt in a manner not stated on the exemption certificate may be subject to tax, interest, penalties and fines not more than \$500 or imprisoned not more than 6 months or both (sec. 78.73(1), Wis. Stats.).